

BBA (Hons.) SYLLABUS CBCS-2016

**BBA (Hons.)
Syllabus**

Choice Based Credit System (CBCS)

**M.P.C AUTONOMOUS COLLEGE
TAKHATPUR, BARIPADA**

**NORTH ORISSA UNIVERSITY
BARIPADA**

MPC AUTONOMOUS COLLEGE, BARIPADA
BACHALOR OF BUSINESS ADMINISTRATION(BBA)
BBA SYLLABUS

SEMESTER – I				
Sl. No.	PAPER		Marks (350)	Credit Points
1.1	MIL/ ALTERNATIVE ENGLISH	AECC-1	80 + 20	4
1.2	FINANCIAL ACCOUNTING	Core 1	80 + 20	6
1.3	PRINCIPALE PRATICE OF MANAGEMENT	Core 2	80 + 20	6
1.4	BUSINESS ENVIORNMENT	GE 1	80 + 20	6
			400	22

SEMESTER – II				
Sl. No.	PAPER		Marks (350)	Credit Points
2.1	ENVIORNMENTAL SCIENCE	AECC- 2	80 + 20	4
2.2	BUSINESS STATISTICS	Core 3	80 + 20	6
2.3	ORGANISATIONAL BEHAVAVIOR	Core 4	80 + 20	6
2.4	BANKING AND INSURANCE	GE 2	80 + 20	6
			400	22

SEMESTER – III				
Sl . No.	PAPER		Marks (350)	Credit Points
3.1	PRODUCTION AND OPERATION MANAGEMENT	Core 5	80 + 20	6
3.2	INCOME TAX LAW AND PRATICE	Core 6	80 + 20	6
3.3	HUMAN RESOURCE MANAGEMENT	Core 7	80 + 20	6
3.4	BUSINESS ECONOMICS	GE 3	80 + 20	6
3.5	COMMUNICATIVE ENGLISH SKILLS	SEC 1	80 + 20	4
			500	28

SEMESTER – IV				
Sl . No.	PAPER		Marks (350)	Credit Points
4.1	COST AND MANAGEMENT ACCOUNTING	Core 8	80 + 20	6
4.2	MARKETING MANAGEMENT	Core 9	80 + 20	6
4.3	E-COMMERCE	Core 10	80 + 20	6
4.4	BUSINESS LAW	GE 4	80 + 20	6
4.5	FUNDAMENTAL OF COMPUTERS	SEC 2	80 + 20	4
			500	28

SEMESTER – V				
SL . NO.	PAPER		MARKS (350)	CREDI T POINT S
5.1	FINANCIAL STATEMENT ANALYSIS AND REPORTING	CORE 11	80 + 20	6
5.2	BUSINESS ETHICS AND STRATEGIC MANAGEMENT	CORE 12	80 + 20	6
5.3	RETAIL MANAGEMENT	DSE-1	80 + 20	6
5.4	MERCHANT BANKING	DSE-2	80+20	6

SEMESTER – VI				
SL . NO.	PAPER		MARKS (350)	CREDI T POINT S
6.1	ENTREPRENEURSHIP	CORE 13	80 + 20	6
6.2	FUNDAMENTALS OF FINANCIAL MANAGEMENT	CORE 14	80 + 20	6
6.3	FUNDAMENTALS OF INVESTMENT	DSE-3	80 + 20	6
6.4	BUSINESS RESEARCH METHODS AND PROJECT WORK	DSE-4	50+50	6

Note :

AECC : ABILITY ENHANCEMENT COMPULSORY COURSE

- **GE : GENERIC ELECTIVE COURSE**
- **DSE : DISCIPLINE SPECIFIC ELECTIVE COURSE**
- **SEC : SKILL ENHANCEMENT COURSE**

For a **Six** credit course, the total teaching hours are : Minimum 50 Hours and Maximum 65 Hours

For a **Two** credit course, the total teaching hours are : Minimum 20 Hours and Maximum 30 Hours

Signature of Members (CBCS)

BBA (Hons.): Semester - I
Paper 1.1: Communicative English
Duration: 2 hrs. Marks: 100 Lectures: 40

BBA. (Hons.): Semester - I
Paper 1.2: Financial Accounting
Duration: 3 hrs. Marks: 100 Lectures: 50

CONTENTS

UNIT-I 10 Lectures

Financial Accounting: An Introduction: The Need of Accounting, Objects & Functions of Accounting, External & Internal Users of Accounting Information, Branches of accounting, Concepts & Conventions, Limitations of Financial Accounting.

UNIT-II 10 Lectures

Classification of Accounts, Analysis & Recording of Business Transactions, Journal, Rules of Journalizing, Ledger posting, Completion of the accounting process. The preparation of Trail balance, Errors & their Rectifications, Preparation of Cash Book and bank Reconciliation Statement.

UNIT-III 12 Lectures

Understanding & preparation of income Statement & Balance Sheet without adjustments & with adjustments.

UNIT-IV 6 Lectures

The Concept of Depreciation, Causes, Factors affecting depreciation, Depreciation Methods, Accounting for depreciation.

UNIT-IV 12 Lectures

Accounting for Partnership Firm : Accounting of Admission of partner, Retirement and Death of partner and Dissolution of the Partnership Firm Including Insolvency of partners

1. Anthony, R.N. Hawkins, and Merchant, *Accounting: Text and Cases*. McGraw-Hill Education.
2. Horngren, *Introduction to Financial Accounting*, Pearson Education.
3. Monga, J.R. *Financial Accounting: Concepts and Applications*. Mayoor Paper Backs, New Delhi.
4. Shukla, M.C., T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.

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5. Maheshwari, S.N. and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
6. Sehgal, Ashok, and Deepak Sehgal. *Advanced Accounting, Part –I*. Taxmann Applied Services, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House

BBA (Hons.) : Semester - I

Paper 1.3: PRINCIPLES AND PRATICE OF MANAGEMENT

Duration: 3 hrs.

Marks: 100 Lectures: 50

Contents

Unit I Foundation of Indian Business: Lectures: 10

Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill Development. 'Make in India' Movement. Social responsibility and ethics. Emerging opportunities in business; Franchising, Outsourcing

Unit II Business Enterprises

Lectures: 12

Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organization. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations

Unit III Management and Organisation

Lectures: 8

The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralization of Authority; Groups and Teams

Unit IV: Leadership, Motivation and Control

Lectures: 12

Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow's Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.

Unit IV: Functional Areas of Management

Lectures: 8

Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices. Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Human Resource Management: Concept and Functions; Basic Dynamics of Employer - Employee Relations.

Suggested Readings:

- a) Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
- b) Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi

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- c) Robert; Lawrence, *Modern Business Organization*, Macmilan India.
- d) Koontz and Weihrich, *Essentials of Management*, McGraw Hill Education.
- e) Basu, C. R., *Business Organization and Management*, McGraw Hill Education.

BBA. (Hons.): Semester - I

Paper – 1.4 : BUSINESS ENVIORNMENT

Duration: 3 hrs.

Marks: 100 Lectures: 50

UNIT-I Lectures:10

Environment OF Business- Economic & Non-economic environment, Global & National environment. Environment of Business in India- Economic Reforms, Macro-economic Stabilization, Structural Reforms, Macro-Economic Scenario.

UNIT-II Lectures: 10

Globalization-Levels ,Causes & Strategies, Globalization at the Industry & Firm Level, Globalization of India, Industrial Policy & Recent Change in Industrial Policy. Privatization- Ways, Obstacles, Privatization in India.

UNIT-III Lectures: 10

Planning in India- Redefining the Role of the state, Impact on Foreign Aid On India's Economic Development, Central Government, Budget- A Critical Analysis.

UNIT-IV Lectures: 10

WTO & India's Foreign Trade-Foreign Investment, Technology Transfer & MNCS, World Economic Growth & the Environment.

UNIT-V Lectures: 10

Consumer Protection in India: Rationale of consumer protection, Rights of consumer, Consumer education, Agencies for Consumer Protection , Legal model of consumer protection, Consumer protection Act 1986, Redressal of consumer Grievances.

References

- (a) Business Environment -Francis Cherunilam-Himalya Pub House.
- (b) Economic Environment Of Business-Misra,S.K & Puri,V.K-Himalaya Pub House.
- (c) International Business-Bhalla,V.K & Rama,S.Shiva-Anmol Pub.
- (d) Indian Economy-Datta,R,Sundharam,K.P.M-S. Chand & Company.

BBA. (Hons.): Semester - II
Paper 1.1: Environmental studies

Duration: 2 hrs.

Marks: 50

Lectures: 30

BBA (Hons.): Semester - II
Paper – 2.2: BUSINESS STATISTICS

Duration: 3 hrs.

Marks: 100 Lectures: 50

Contents

Unit 1 Statistical Data and Descriptive Statistics Lectures: 15

Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data, Measures of Central Tendency

Unit 2 Lectures: 14

Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

Probability and Probability Distributions

Theory of Probability. Approaches to the calculation of probability Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required) Conditional probability.

Unit 3 Simple Correlation and Regression Analysis Lectures: 10

Correlation Analysis. Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Pearson's co-efficient of correlation; calculation and properties (proofs not required).

Regression Analysis. Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate

Unit 4 Index Numbers

Lectures: 10

Meaning and uses of index numbers. Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted Tests of adequacy of index numbers, Problems in the construction of index numbers.

Unit 5 Time Series Analysis Lectures: 10

Components of time series. Additive and multiplicative models Trend analysis. Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages Seasonal variations- Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods.

Suggested Readings:

1. Gupta, S.P., and Archana Gupta. *Statistical Methods*. Sultan Chand and Sons, New Delhi.
2. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.
3. Anderson Sweeney *Students of Economics and Business*, Cengage Learning.

BBA (Hons.): Semester - II
Paper 2.3: ORGANISATIONAL BEHAVAVIOR

Duration: 3 hrs.

Marks: 100 Lectures: 50

Contents

UNIT-I : Lectures: 10

Managerial Functions : Planning-Concept, Significance and Types; Organizing-Concept and Types of Organization; Authority; Responsibility; Power- Delegation and Decentralization; Staffing-Recruitment, Selection and Training; Directing; Coordinating; Control-Nature and Process.

UNIT-II : Lectures: 10

Individual Dimensions of Organisational Behaviour : Nature of Human Behaviour; Models of Organisational Behaviour; A Brief Discussion of Attitudes, Perception, Learning, Personality and Transactional Analysis.

UNIT-III : Lectures: 10

Motivation and Group Dynamics : Concept, Process and Significance; Theories of Motivation-Need Hierarchy Theory, Theory X and Theory Y, Two Factor Theory, Alderfer's ERG Theory, Ouchi's Theory Z and Victor Vroom's Expectancy Theory; Group Dynamics –Definition and Importance, Types of Groups, Formal vs. Informal Groups and Influencing Informal Groups; Quality Circle.

UNIT-IV : Lectures: 10

Leadership and Organizational Conflict : Leadership - Concept, Significance and Styles; Leadership Theories-Trait Theory, Behavioural Theory, Fiedler's Contingency Theory, Hersey and Blanchard's Situational Theory, Managerial Grid and Likert's Four Systems of Leadership. Organizational Conflict-Concept, Levels, and Types of Conflict, Traditional and Modern Approaches to Conflict, Functional and Dysfunctional Organizational Conflicts and Resolution of Conflict.

UNIT-V : Lectures: 10

Organisational Development : Meaning and Process of Organisational Development; Organisational Development Interventions; Organisational Effectiveness-Concept and Approaches; Management of Change-Meaning, Factors Influencing the Change, Causes of Resistance to Change, Overcoming Resistance to Change and Change Agents.

References :

1. Griffin, Ricky W : *Organisational Behaviour*, Houghton Mifflin Co., Boston.
2. Hellreigel Don John W. Slocum, Jr., and Richard W. Woodman : *Organizational Behaviour*, South Western College Publishing, Ohio.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson : *Management of Organisational Behaviour : Utilising Human Resources*, Prentice Hall, New Delhi.

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4. Ivancevich; John and Micheol T. Matheson : Organisational Behaviour and Management, Business Publication Inc., Texas.

BBA (Hons.): Semester - II
Paper – 2.4: BANKING AND INSURANCE

Duration: 3 hrs.

Marks: 100

Lectures:

50

Contents

UNIT-I Lectures: 10

Evolution of Banking-Development of banking in India, Types of banks (Viz Commercial Banks, Central Banks, Cooperative Banks, Private Banks, RRBs, Foreign banks, etc) Roles of Banks(viz-Intermediation, Payment system, Constituent, Financial Services Provider) Principles of Banking, Banker-Customer Relationship

UNIT-II Lectures: 10

Deposit & Credit Services, Payment & Remittance services, Collection Services & the different products there under.

UNIT-III Lectures: 10

Banking Channels (ATM, POS, Internet Banking, Tele banking, etc), Banking Regulatory Norms-Know Your Customer(KYC), Anti Money Laundering(AML) Guidelines.

UNIT-IV Lectures: 10

Insurance-Basic, Concepts & Principles, Types of Insurance: General Insurance, Health Insurance, Liability, Property Insurance, Reinsurance etc, Principles Governing Marketing of insurance Products.

UNIT-IV Lectures: 10

Insurance legislation, Registration Of Insurance Companies, Licensing Of Insurance agents, Professional Standards, Code of Conduct for Insurance agent, Protection of Policy-holder's interest.

References

- (a) Banking Theory, Law & Practice-Gordan-Natarajan(HPH)
- (b) Insurance management-Anand Ganguly(New Age)
- (c) Management of Banking- McDonald, Cengage/Thomson
- (d) Insurance & Risk Management-P.K Gupta,HPH.
- (e) Banking & Insurance,O.P Agarwal,HPH

BBA(Hons.): Semester - III

Paper 3.1: PRODUCTION AND OPERATION MANAGEMENT

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objective: The objective of this course is to familiarize the students with the basic mathematical tools with emphasis on applications to business and economic situations.

UNIT-I

Basic Concept: Production & Operations management functions, various production functions & their selection, common systems model, Relevant Cost Concept, Production & productivity, Measurement of productivity.

UNIT-II

Work Study: Methods Study-Procedure & Techniques, Principles of motion economy & work place design, work measurement, Time study & work sampling, Performance rating & allowances, Estimation of standard time & related errors.

UNIT-III

Facilities Planning: Facilities location factors, Bridgeman's dimensional analysis, Systematic layout planning, Principles & techniques used, different layouts, Material handling systems & equipments.

UNIT-IV

Production Planning & Control: Aggregate Planning-Basic strategies, viz-Level Production, Chase demand & mixed strategy, Aggregate Planning Costs, Routing, Scheduling, Gantt Costs.

Unit-5

Select Techniques & concepts: Cost-Benefit analysis, Value analysis, Learning Curves, Vertical Analysis, Vertical Integration, Just-in-Time systems.

Suggested Readings:

1. Production operation Management-Chary S.N-TMH.
2. Production operation Management-Mayer R.R-TMH
3. Production operation Management-Dilworth J.B-TMH
4. Production operation Management-Adam & Ebert-PHI.
5. Production and Operations Management- Aswathappa & Bhat-HPH

BBA (Hons.): Semester - III

Paper 3.2: INCOME TAX LAW AND PRACTICE

Duration: 3 hrs. Marks: 100 Lectures: 65

Objective: To provide basic knowledge and equip students with the application of principles and provisions of Income Tax Act 1961

Unit I **Lectures 13**
Basic concept: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, Maximum marginal rate of tax. Permanent Account Number (PAN), Residential status; Scope of total income on the basis of residential Status Exempted income under section 10

Unit II **Lectures 12**
Computation of income under different heads
- Salaries

Unit III **Lectures 12**
Income from house property

Unit IV **Lectures 15**
Computation of total income of individuals and firms
Tax liability of an individual and firm

Unit V **Lectures 13**
Preparation of return of income: Manually On-line filing of Returns of Income & TDS. Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Suggested readings:

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
3. Pagare, Dinkar. *Law and Practice of Income Tax*. Sultan Chand and Sons, New Delhi.
4. Lal, B.B. *Income Tax Law and Practice*. Konark Publications, New Delhi.

BBA (Hons.): Semester - III

Paper 3.3: HUMAN RESOURCE MANAGEMENT

Duration: 3 hrs.

Marks: 100

Lectures: 65

UNIT-I

Lectures 13

HRM-Concept, nature & Scope of Human resource management, HRM- the challenges-environmental, organizational & individual. Growth & development of human resource management in India, Personnel Management, role & functions of personnel manager.

UNIT-II

Lectures 13

Human Resource Planning, Recruitment & Selection-sources of recruitment, selection procedure, tests & interviews. Induction/Orientation, Socialization.

UNIT-III

Promotion-Bases, purpose & types of promotion, promotion policies, procedure. Transfer-types & procedure, lay-off ,retrenchment, outplacement &outsourcing.

UNIT-IV

Lectures 13

Training-concept & benefits, objectives, methods of assessment of training needs, different types of training programmes -on-the-job & off-the-job training. Training policy, Training procedure, training v/s development.

UNIT-V

Lectures 13

Performance Appraisal-concept, objectives, uses & methods, Management by Objectives(MBO).

Suggested Readings:

1. Chhabra, T.N. *Essentials of Human Resource Management*. Sun India Publication New Delhi.
2. C.B.Gupta, *Human resource management*, S Chand, New Delhi
3. V.S.P.Rao, *Human resource management*, Excel Books, New Delhi
4. C.B.Memoria, *Personnel Management*, Himalaya Publishing Company, New Delhi.

BBA (Hons.): Semester - III

Paper 3.4: BUSINESS ECONOMICS

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objectives: The course aims at providing the student with knowledge of basic concepts of the business economics. The modern tools of analysis are discussed and the policy framework is elaborated.

Contents

UNIT-1: Nature and scope of Business Economics Lectures 10

Meaning and scope of business economics, Role and responsibility of business economist, Basic Problems of an economy, fundamental concepts of business economics, Goals of business firms.

UNIT-II: Consumer Behaviour and Demand Lectures 15

Consumer equilibrium : Utility and indifference curve approach. Demand: Meaning, kinds, determinants of demand, Demand function, Law of demand- assumption and exception of law demand, Elasticity of demand and its kind, determinants of elasticity of demand, measurement of elasticity of demand, importance of elasticity demand.

UNIT-III : Producer's Behaviour and supply Lectures 12

Production function, Law and variable proportion, Isoquant, Law of return to scale, internal and external economies, Diseconomies, Law of supply and elasticity of supply.

UNIT-IV: Forms of market and price determination Lectures 13

Perfect competition, Monopoly, Discriminating monopoly, Reasons for the emergence of monopoly and control, Monopolistic competition: Features and price determination, Duopoly and Oligopoly, Pricing policies and strategies.

UNIT-V : Demand Forecasting and business cycles. Lectures 15

Demand forecasting: Meaning, Need and importance, Methods, Features of a good forecasting method. Business cycle: Feature and phases of business cycle, theories of business cycle: Monetary and non-monetary theory, control of business cycle.

Suggested Readings:

1. Business Economics by H.L.Ahuja, S.chand and Co, New Delhi
2. Micro Economics, M.L.Jhingan, Virnda Publication, New Delhi

Paper 3.5: COMMUNICATIVE ENGLISH AND WRITING SKILLS

Duration: 2 hrs.

Marks: 50

Lectures: 30

UNIT-1: The Basics of communication

Meaning of communication, Importance of communication, English as the language of communication, Process of communication, General and technical communication, Verbal and Non-verbal communication, Barriers of communication, Overcoming barriers to communication.

UNIT-2: Writing Skills

- Paragraph writing
- Writing Business Letters
- Writing Circulars
- Writing Notice
- Writing Agenda
- Writing Minutes of Meeting
- Writing Job Application Letters
- Writing E-mails
- Building vocabulary
- Words often confused.

UNIT-3: Speaking or Conversations skills

- Fundamentals of Phonetics
- Sounds of English: Vowels and Consonants.
- Word stress
- Intonation
- Phonetic transcription
- Group Discussions
- Interviews
- Telephonic conversation
- Oral Presentations
- Common Errors in English.

RECOMMENDED READINGS:

1. Business English, Pearson, 2008
2. Business Communication, J.P.Parikh and etal., Orient Black Swan, 2011.
3. Developing English Language skills 1&2 Ed. S.C.Sood etal., Spantech. Delhi, 1991-92.
4. Fluency in English Part-1 &2, OUP, 2006.

QUESTION PAPER PATTERN AND ALLOCATION OF MARKS

Mid Semester: Duration 01 Hour

10 Marks = 06(one long answer type) $6*1=06$

04(Two short answer type) $2*2=04$

End Semester: Duration 02 Hour

40 Marks From Unit-1: 01 Long question out of 02. { $15*1=15$ }

From Unit-2: 01 Long question out of 02. { $15*1=15$ }

From Unit-3 : 10 short questions carrying 01 mark each { $10*1=10$ }

Paper 4.1: COST AND MANAGEMENT ACCOUNTING

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objective: To acquaint the students with basic concepts used in cost and Management accounting and various methods involved in cost ascertainment systems.

Unit I:

Lectures 12

Introduction: Meaning, objectives and advantages of cost accounting, Difference between financial, cost, and management accounting and. Cost concepts and Classifications, Role of a cost accountant in an organization, Cost Sheet.

Materials: Material/inventory control- concept and techniques, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses.

Unit II:

Lectures 13

Labour: Accounting and Control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.

Overhead: Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development Expenses, Bad Activity – based cost allocation

Unit III:

Lectures 13

Methods of Costing: Job costing. Contract Costing, Process costing (process losses, valuation of work in progress and Reconciliation of cost and financial accounts.

Unit IV:

Lectures 14

Budgeting and budgetary control: Concept of budget and budgetary control, objectives, merits, and limitations, Budget administration, Functional budgets, Fixed and flexible budgets, Zero base budget,

Standard costing and variance analysis: Meaning of standard cost and standard costing: advantages, limitations and applications, Variance analysis – material and labour,

Unit V:

Lectures 13

Absorption versus variable costing: Distinctive features and income determination. Cost-Volume-Profit Analysis: Break-even analysis-algebraic and graphic methods. Contribution / sales ratio, key factor. Margin of safety. Angle of incidence and techniques of marginal costing for making decisions – fixation of selling price, exploring new market, make or buy, product mix, operate or shut down, seller process further.

Suggested Reading:

1. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani

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Publishers, Jalandhar.

2. Lal, Jawahar. *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.
3. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. Prentice Hall of India, New Delhi.
4. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
5. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahabir Book Depot, New Delhi.
6. Singh, S. K. and Gupta Lovleen. *Management Accounting – Theory and Practice*. Pinnacle Publishing House.

BBA (Hons.): Semester - IV

Paper 4.2: MARKETING MANAGEMENT

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objective: To understand and appreciate various concepts of marketing, consumer behaviour and marketing research.

Contents

Unit-I Marketing - Meaning of Market – Features – Classification of market – Modern Marketing Concepts – Marketing approaches – Marketing Functions – Marketing Mix

Unit-II Market Environment – Market Segmentation – Targeting - Positioning – Determinants of Buyer Behaviour – Consumer Decision Process - Demand Forecasting – Competition

Unit-III Product Planning - Stages in New Product Development - Product Life Cycle – Branding - Pricing – Objectives – Types - Factors influencing Pricing – Methods of Pricing

Unit-IV Promotion – Promotion Mix – Advertising - Personal Selling – Publicity – Public Relations – Sales Promotion – Media Selection - Physical Distribution – Marketing Channels

Unit-V Marketing Information System - Marketing Research – Objectives – Significance - Areas of Marketing Research

Suggested Readings:

- 1.. Marketing Management – Philip Kotler, North Holland Publishing Company
2. Modern Marketing - R.S.N.Pillai and Bagavathi, Sultan Chand & Sons
3. Marketing Management – Rajen Sexana, Tata McGraw Hill Publishing Company
4. Marketing Management - S.A.Sherlerkar, Himalayas Publishing House
5. Marketing Management – C.B.Gupta, Sultan Chand & Sons

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Paper 4.3: E-COMMERCE

Duration: 3 hrs. Marks: 100 Lectures: 65

Objectives: A student should become familiar with mechanism for conducting business transactions through electronic means

Contents:(5 Lectures)

Unit I: Introduction: Meaning, nature, concepts, advantages and reasons for transacting online, categories of E-Commerce, Supply Chain Management, Customer Relations Management

Unit 2: (5 Lectures)

Planning Online-Business: Nature and dynamics of the internet, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise.

Unit 3 Technology for Online-Business: (5 Lectures)

Internet, IT Infrastructure, Middlewarecontents: Text and Integrating E-business applications.

Unit 4: Mechanism of making payment through internet: (5 Lectures)

Online-paymentmechanism; Electronic Payment systems; payment Gateways; Visitors to website; tools for promoting websites; Plastic Money: Debit Card, Credit Card;

Unit 5: Applications in E-Commerce: (5 Lectures)

E-commerce applications in manufacturing, Wholesale, retail and service sector.

Security and Legal Aspects of E-Commerce: (5 Lectures)

Threats in E-Commerce,Security of Clients and Service-Provider; Cyber Law - Information Technology Act 2000: An overview of major provisions

Suggested Readings:

1. Mahapatra, D.M., E-commerce, Himalaya Publications , Delhi

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Paper 4.4: BUSINESS LAW

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objective: The objective of the course is to impart basic knowledge of the important businesslaws along with relevant case laws.

Contents:

Unit I: The Indian Contract Act, 1872: General Principle of Law of Contract

13 Lectures

- a) Contract – meaning, characteristics and kinds
- b) Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of contract – modes of discharge including breach and its remedies.
- e) Contingent contracts
- f) Quasi - contracts

Unit II: The Indian Contract Act, 1872: Specific Contracts 13 Lectures

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

Unit III: The Sale of Goods Act, 1930 13 Lectures

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by non-owners
- d) Performance of contract of sale
- e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

Unit IV: Partnership Laws 13 Lectures

The Partnership Act, 1932

- a. Nature and Characteristics of Partnership
- b. Registration of Firms
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

Unit V: The Negotiable Instruments Act 1881 13 Lectures

- a) Meaning and Characteristics of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque
- b) Holder and Holder in due Course, Privileges of Holder in Due Course.
- c) Negotiation: Types of Endorsements
- d) Crossing of Cheque
- e) Bouncing of Cheques

Suggested Readings:

1. Kuchhal, M.C. and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Singh, Avtar, *Business Law*, Eastern Book Company, Lucknow.
3. Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.
4. Chadha, P. R., *Business Law* Galgotia Publishing Company, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Goyal Bhushan Kumar and Jain Kinneri, *Business Laws*, International Book

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7. Ravinder Kumar, Legal Aspects of Business, Cengage Learning

BBA (Hons.): Semester - IV

Paper 4.5: FUNDAMENTAL OF COMPUTERS

Duration: 3 hrs.

Marks: 100

Lectures: 50

BBA. (Hons.): Semester - V

Paper 5.1: FINANCIAL STATEMENT ANALYSIS AND REPORTING

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objectives:

To enable the students to understand the basic knowledge about the financial statement analysis and reporting for economic decision making.

Unit 1

Introduction Concepts of financial statements – Nature of financial statements – Objectives of financial statements – Different types of financial statements: income statement, balance sheet, statement of retained earnings, fund flow statement, cash flow statement, schedules – Limitations of financial statements.

Unit 2

Analysis & Interpretation of Financial Statements: Traditional Approaches Vs. Modern Approaches to financial statement analysis – Classification of financial statement analysis: based on modus operandi and based on materials used – Techniques of financial statement analysis: Comparative Statements, Common-size Statements, Trend Ratios and Ratio Analysis – Problems encountered in financial statement analysis.

Unit 3

Ratio Analysis: Classification of ratios – Ratio formation – Ratio interpretation – Practical methods of ratio analysis: Time Series (intra firm) Analysis, Cross Sectional (inter firm) Analysis, Residual Analysis and Multivariate Analysis.

Unit 4 Cash Flow statement Analysis (AS 3)

Unit 5

Corporate Reporting: and Statutory and Non Statutory Reports, Integrated Reporting

Suggested Readings:

1. Foster, G.: Financial Statement Analysis, Englewood Cliffs, NJ, Prentice Hall.
2. Foulke, R.A.: Practical Financial Statement Analysis, New York, McGraw-Hill.
3. Hendriksen, E.S.: Accounting Theory, New Delhi, Khosla Publishing House.
4. Kaveri, V.S.: Financial Ratios as Predictors of Borrowers' Health, New Delhi, Sultan Chand.
5. Lev, B.: Financial Statement Analysis – A New Approach, Englewood Cliffs, NJ, Prentice Hall.
6. Maheswari, S.N.: Management Accounting & Financial Control, New Delhi, Sultan Chand.
7. Myer, J.N.: Financial Statement Analysis, NJ, Prentice Hall.
8. Porwal, L.S.: Accounting Theory – An Introduction, New Delhi, Tata-McGraw-Hill

BBA. (Hons.): Semester - V

Paper 5.2: BUSINESS ETHICS AND STRATEGIC MANAGEMENT

Duration: 3 hrs.

Marks: 100

Lectures: 65

UNIT-I

Business-Objectives of business, Beliefs & Values, Social Responsibility of business towards shareholders, consumers, Government, Community etc.

UNIT-II

Ethics in managing-Ethical theories, Code of ethics & its implementation. Social Audit-Concept, Objectives, Need, Features, Benefits. Contemporary new ethical case issues.

UNIT-III

Strategy-concept, Policy & strategy, Tactics & strategy, levels of strategy. Strategic Management-concept, features, strategic decision-its elements. Strategic Management process, Implications of the process.

UNIT-IV

Mission & Purpose, Objectives & Goals, Environmental Analysis, Competition Analysis. SWOT analysis, BCG Matrix

UNIT-V

Strategic Alternatives, Choice strategy, Implementation & Evaluation.

Suggested Readings:

1. Business Ethics-C.S.V Murthy
2. Business Policy & Strategic Management-L.M Prasad,Sultan Chand & Sons.
3. Strategic Planning & Management-P.K Ghosh,Sultan Chand & Sons.

B.Com. (Hons.): Semester - V

Paper 5.3 : RETAIL MANAGENT

Duration: 3 hrs.

Marks: 100

Lectures: 65

Unit-1 Growth of retailing, Retail Theories, Types of retailers, Retail Formats, Retail Consumer Behaviour, Retail Marketing Mix., Retail Market Strategy.

Unit - II Retail Location Decisions, Merchandise Planning, Managing Assortments, Store Management, Layout, Design,

Unit III: Space Management, Visual Merchandising, Retail Aesthetics, Customer Service, Retail Atmospherics, Retail Equity, Retail Purchase Planning.

Unit - IV Retail Communication Mix, Retail Pricing: Price Setting, Pricing Strategies, .

Unit-V

Managing Retail Brands, Retail Supply Chain, CRM, HRM Practices in Retail, Technology in Retailing, Future of Retailing.

Suggested Readings:

1. Retail Management – Berman, Evans – Pearson
2. Retail Management – Bajaj, Tulsi & Srivastava – Oxford
3. Retail Management – Dunue Lusch – Cengage
4. Retailing Management – Levy, Weitz, Pandit – TMH
5. Fundamentals of Retailing – Madaan – MC Graw Hill
6. Retail Management – Asif Sheikh, Kaneez Fatima – HPH

BBA 5TH Semester

Paper 5.4: MERCHANT BANKING

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objectives:

To enable the students to understand the basic knowledge about the financial services available in India.

Unit 1

Merchant Banking: Nature and scope of Merchant Banking - Regulation of Merchant Banking Activity - overview of current Indian Merchant Banking scene - structure of Merchant Banking industry - primary Markets in India and Abroad - - professional Ethics and code of conduct - current Development

Unit-II

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Leasing: Meaning and features. Introduction to equipment leasing: Types of Leases, Evolution of Indian Leasing Industry. Legal Aspects of Leasing: present Legislative Framework. Hire purchase: concept and characteristics of Hire purchase. Difference between hire purchase and leasing

Unit-III

Factoring: concept, nature and scope of Factoring - Forms of Factoring - Factoring vis-à-vis Bills Discounting - Factoring vis-à-vis credit Insurance Factoring vis-à-vis Forfeiting-Evaluation of a Factor - Evaluation of Factoring - Factoring in India current Developments.

Unit- IV

Securitization / Mortgages: Meaning, nature and scope of securitization, securitization as a Funding Mechanism, securitization of Residential Real Estate - whole Loans - Mortgages -Graduated-payment. Depository: Meaning, Evolution, Merits and Demerits of Depository. Process of Dematerialization and Dematerialization. Brief description of NSDL and CDSL.

Unit-V

Security Brokerage: Meaning of Brokerage, types of brokers. Difference between broker and jobber. SEBI Regulations relating to brokerage business in India.

1. M.Y.Khan, Financial Services, Tata McGraw-Hill, 11th Edition, 2008
2. Nalini Prava Tripathy, Financial Services, PHI Learning, 2008
3. Machiraju, Indian Financial System, Vikas Publishing House, 2nd Edition, 2002.
4. J.C.Verma, A Manual of Merchant Banking, Bharath Publishing House, New Delhi.
5. Varshney P.N. & Mittal D.K., Indian Financial System, Sultan Chand & Sons, New Delhi.
6. Sasidharan, Financial Services and System, Tata Mcgraw Hill, New Delhi, 1st Edition, 2008.
7. Website of SEBI

BBA. (Hons.): Semester - VI

PAPER 6.1: ENTREPRENEURSHIP

Duration: 3 hrs.

Marks: 100

Lectures: 65

UNIT-I

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Entrepreneur-Meaning & definition of entrepreneur, Nature & Importance of Entrepreneur, Function of Entrepreneur, Classification of entrepreneur, Entrepreneur v/s Entrepreneur, Entrepreneur v/s Manager.

UNIT-II

Entrepreneurship- Concept, Definition, Characteristics, Need, Advantages, Disadvantages, Barriers of Entrepreneurship, Theories of entrepreneurship, Entrepreneur v/s Entrepreneurship.

UNIT-III

Women Entrepreneurship-Definition of women entrepreneur, Reasons of women entrepreneurship, women entrepreneur problems, remedies for the problems of women entrepreneurs.

UNIT-IV

Sources of business ideas and tests of feasibility. Significance of writing the business plan/project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered).

UNIT-V

Entrepreneurship Development-Concept, Needs, Role, Objectives, Entrepreneurship development programme, EDP Training, Small scale Industry- Role, Importance, Small scale industry v/s Large scale Industry Financial Institutions- IDBI, IFCI, ICICI, SIDBI.

Suggested Readings:

1. Dynamics of Entrepreneurial Development & Management - Vasant Desai, HPH
2. Management of Small scale industries - Malhotra & Gupta, Galgotia pub Company.
3. Fundamentals of Entrepreneurship and Small Business Management- Desai, Vasant HPH
4. Entrepreneurship Management - Desai, Vasant, HPH
5. Small-Scale Industries and Entrepreneurship- Desai, Vasant, HPH
6. Entrepreneurs Development- Taneja, S. HPH

BBA. (Hons.): Semester - VI

PAPER 6.2: FINANCIAL MANAGEMENT

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objective: To familiarize the students with the principles and practices of financial management.

CONTENTS

Unit I:

Introduction to Financial Management (8 Lectures)

Scope and objective, Time value of money, Risk and return, Valuation of securities – Bonds and Equities.

Unit II:

Long Term Investment Decisions: (17 Lectures)

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal value, Internal Rate of Return(IRR), Profitability Index.

Unit III:

Financing Decisions: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage. Determinants of capital structure. **(17 Lectures)**

Unit IV:

Dividend Decisions: Theories for Relevance and irrelevance of dividend decision for corporate valuation. Cash and stock dividends. Dividend policies in practice. **(10 Lectures)**

Unit V:

Working Capital Decisions:

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management. **(13 Lectures)**

Suggested Readings

1. Khan and Jain. *Financial Management text and problems*. 2nd ed. Tata Mc Graw Hill New Delhi.
2. Pandey, I.M. *Financial Management*. Vikas Publications.
3. Chandra, P. *Financial Management- Theory and Practice*. (Tata Mc Graw Hill).
4. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
5. Singh, J.K. *Financial Management- text and Problems*. 2nd Ed. Dhanpat Rai and Company, Delhi.
6. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Book Bank International.

BBA. (Hons.): Semester - VI

PAPER 6.3 : FUNDAMENTALS OF INVESTMENT

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objective: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Contents

Unit-I: (10 Lectures)
The Investment Environment - The investment decision process, Types of Investments –Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

Unit-II: (15 Lectures)
Fixed Income Securities - Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit-III: (15 Lectures)
Approaches to Equity Analysis: Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.

Unit-IV: (15 Lectures)
Portfolio Analysis and Financial Derivatives: (a) Portfolio and Diversification, Portfolio Risk and Return. (b) Mutual Funds. (c) Introduction to Financial Derivatives, Financial Derivatives Markets in India.

Unit-V: (10 Lectures)
Investor Protection – Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

Suggested Readings

1. Jones, C.P., "*Investments Analysis and Management*", Wiley, 8th ed.
2. Prasanna, Chandra., "*Investment Analysis and Portfolio Management*", Tata McGraw Hill.
3. Rustogi, R.P., *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
4. Vohra, N.D., and B.R. Bagri, "*Futures and Options*", McGraw Hill Publishing
5. Mayo, *An Introduction to Investment*, Cengage Learning.

BBA. (Hons.): Semester - VI

PAPER 6.4: Business Research Methods and Project Work

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objective: *This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.*

Section A: Business Research Methods 50 Marks

Unit-1

Introduction: Meaning of research; Scope of Business Research; Purpose of Research –Exploration, Description, Explanation; Unit of Analysis – Individual,

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Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses.

Unit-2

Research Process: An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method Existing Data Based Research, Longitudinal Studies, Panel Studies

Unit-3

Measurement: Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources

Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests; Testing the assumptions of Classical Normal Linear Regression.

Section B – Project Report Marks 50

Unit-4

Report Preparation: Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

Note:

1. There shall be a written examination of 50% Marks on the basis of Unit I to III.
2. The student will write a project report under the supervision of a faculty member assigned by the college/institution based on field work. The Project Report carries 50% Marks and will be evaluated by University appointed examiners.

Suggested Readings:

1. Chawla Deepak – Research Methodology – Vikash Publication
2. Upagade&Shende – Research Methodology – S.Chand